

(2017, 2021), and most recently, a bipartisan and bicameral resolution on January 11, 2022, endorsed by the entire Georgia Congressional Delegation honoring the UGA Bulldogs' recent 2022 College Football Playoffs National Championship win.

Coach Smart has accomplished much in his life, but none of it would have been possible without the grace of God; the love and support of his wife, Mary; and their children; Weston, Julia, and Andrew.

Madam Speaker, I ask my colleagues in the House of Representatives to join my wife, Vivian, and me, along with the more than 730,000 people of the Second Congressional District and the Georgia Bulldog Nation, in extending our thanks, our heartfelt congratulations, and our best wishes to Coach Kirby P. Smart for his monumental achievement in leading the UGA Bulldogs to their 2022 College Football Playoffs National Championship win.

DENOUNCING RUSSIA-UKRAINE WAR MONGERING

HON. PAUL A. GOSAR

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 3, 2022

Mr. GOSAR. Madam Speaker, I rise today to address the drumbeat for war in Eastern Europe we have been listening to for weeks now.

For over two weeks the American people have watched with intense concern and uneasiness the heightened tensions between Ukraine and Russia.

It is not so much the border issues between these nations that concerns Americans, but the loose talk of the Biden Administration to involve the United States in a hot war against Russia.

Americans do not dread that territorial disputes are taking place over 6,000 miles away. They dread that the Biden administration may involve them in another costly, stupid war, one with potentially devastating results for their families.

The foreign policy issues of Eastern Europe are complex, but the law is not. The Constitution of the United States, written plain as day in Article I, Section 8, Clause 11, gives Congress the sole power to declare war.

No one else.

Not the president, not the lifelong bureaucrats in the State Department, or the diversity-trained generals in the Pentagon, and especially not the quote-unquote "experts" educated beyond their capacity.

Only the people's elected representatives.

I have served in this body for over a decade, and it's clear to me that Congress has no interest in picking up its constitutional prerogative or making itself accountable to the voters.

In their absence, I believe the need for action must devolve to the states. Federalism requires as much.

In Arizona, State Senator Wendy Rogers has introduced a bill called the Defend the Guard Act. It stipulates that unless Congress has formally declared war, Arizona National Guardsmen are prohibited from being deployed into active combat overseas.

Rogers is a retired Lieutenant Colonel who served for twenty years in the U.S. Air Force.

And I think she speaks for a lot of soldiers who are tired of being sent into undeclared, no-win wars that go on for decades.

One of America's finest soldiers, two-time Medal of Honor recipient and Marine Corps Major General Smedley Butler, said of our troops, "We Americans who will protect our flag should have a voice in where it is flown."

I agree.

The United States of America has the greatest, bravest fighting force in the history of the world.

And if Congress has one ounce of respect for their courage and sacrifice, and the founding document they swore an oath to defend with their lives, we would vote before ever sending them into battle.

Our names should be on the dotted line before their boots ever hit the ground, whether in Ukraine or anywhere else in the world.

And until Congress declares war as required by the Constitution, not a single Guardsman from Arizona or any other state should be deployed into combat.

I believe Arizona ought to be the first state to pass the Defend the Guard Act and lead the way in protecting our sons and daughters in uniform from federal abuse and challenge this Congress to start following every part of the U.S. Constitution.

If history has taught us anything it is this: we have lost trillions of dollars and tens of thousands of American lives fighting ridiculous wars in Vietnam, Iraq, and Afghanistan. We have the best military force in the world and some of the most inept military leaders. And to be fair, the political rules imposed on our military leaders, the so called Rules of Engagement, deprive our military of a clear path to victory. Indeed, the political aspects of those wars, to "build nations" or to win hearts, is as inane as it was unsuccessful. War is to destroy the enemy, not build nations.

Historical failures of Western countries confronting Russia militarily in Eastern Europe in the winter taught us the foolhardiness of such an effort. We cannot make the same mistake, in a conflict which we have no justification to be in to begin with.

Most critically, the United States has no interest to protect there. Certainly no interest strong enough to risk war with Russia.

I denounce the war mongering.

CHIEF WILLIAM PRIOLE

HON. JEFFERSON VAN DREW

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 3, 2022

Mr. VAN DREW. Madam Speaker, last week, I had the honor of presenting a flag to Chief of Police William Priole at his retirement event. Chief Priole's law enforcement career began with his attendance at the 52nd session of Atlantic County Police Academy. He served as a patrol officer until his promotion to Corporal in 2006. In 2007, Chief Priole earned the coveted David C. Douglass Officer of the Year award for his outstanding performance in the Patrol Division. He was then promoted to Sergeant in 2011, Lieutenant in 2015, Captain in 2019, and Chief of Police in 2021. For over 30 years, he has protected and served the citizens of Lower Township. Chief Priole should be proud of his accomplishments and it was

my honor to have had the opportunity to recognize him for his service to the South Jersey community. God Bless Chief Priole and God Bless America.

KENT HOPKINS

HON. BETH VAN DUYN

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 3, 2022

Ms. VAN DUYN. Madam Speaker, on behalf of a grateful Nation and the citizens of the Texas—24, the 2021 Congressional Veteran Commendation is hereby presented to Kent Hopkins, Petty Officer 3rd Class, United States Navy, of Euless, Texas, for his honorable service in the Armed Forces of the United States of America and for his continued dedication to his community.

Mr. Hopkins enlisted in the U.S. Navy in 1960, having served until 1964 as an aircrewman with VF-9, serving on the P-3 Orion maritime surveillance aircraft. Notable assignments include serving as a part of Joint Task Force 8 during Operation Dominic nuclear testing in the Johnston Atoll in 1962. Other assignments include maritime surveillance of Soviet military assets in the Far East during the height of the Cold War.

After leaving the Navy, Mr. Hopkins has brought the same love he had for his country and poured it into making his community a better place. He has served on several boards, commissions, and committees. Among these are as a member of Lions Club, Optimists Club, a volunteer for the Boy Scouts of America, a former governor of the DFW Colony of the Society of Mayflower Descendants, Mr. Hopkins has also served as a precinct chairman and election judge, as well as a volunteer for several local-area churches.

Mr. Hopkins' career is marked with heroism and is consistent with the finest traditions of the United States Navy and reflects great credit upon himself, the State of Texas, and the United States of America.

**CONGRESS MUST IMMEDIATELY
REVERSE AMORTIZATION OF RESEARCH AND DEVELOPMENT
("R&D") EXPENSES**

HON. JOHN B. LARSON

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 3, 2022

Mr. LARSON of Connecticut. Madam Speaker, I rise to address an urgent tax policy matter.

At the start of this year, a key bipartisan tax policy ended. It had been around for nearly 70 years. For nearly 7 decades American taxpayers had been able to immediately deduct R&D expenses.

What has changed since the beginning of 2022, Madam Speaker? Taxpayers are now required to deduct R&D expenses over a period of years. This spread-out deduction is what is known as amortization.

What does it mean, Madam Speaker? Expenses would be recovered more slowly. To those innovative businesses cash flow will be reduced. Reduced cash flow means less dollars for R&D. Smaller R&D budgets will harm